

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Frederick and Tina Goforth
DOCKET NO.: 05-02174.001-R-1
PARCEL NO.: 05-2-23-10-01-101-093

The parties of record before the Property Tax Appeal Board are Frederick and Tina Goforth, the appellants, and the Madison County Board of Review.

The subject property consists of a one-story single-family frame dwelling that was built in 2003 and contains 1,218 square feet of living area. Amenities include a full unfinished basement, central air conditioning, and a 690 square foot attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellants submitted property record cards and an assessment analysis detailing four suggested comparables. The comparables are located from one-half mile to one and one-half miles from the subject. The comparables consist of one-story frame dwellings that are from 10 to 29 years old. Three comparables have partial masonry exterior trim. Three comparables have full unfinished basements and one comparables has a partial finished basement. Three comparables contain a fireplace. Other features include central air conditioning and garages ranging in size from 572 to 840 square feet. The dwellings range in size from 1,290 to 1,824 square feet of living area and have improvement assessments ranging from \$32,600 to \$40,170 or from \$22.02 to \$25.96 per square foot of living area. The subject property has an improvement assessment of \$31,550 or \$25.90 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject property's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$38,430 was

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	6,880
IMPR.:	\$	31,550
TOTAL:	\$	38,430

Subject only to the State multiplier as applicable.

disclosed. In support of the subject's assessment, the board of review submitted property record cards and a spreadsheet detailing four comparables located in close proximity along the subject's street. The comparables consist of one-story frame dwellings with some brick exterior trim that were built from 1996 to 1999. Features include full unfinished basements, central air conditioning, and garages ranging in size from 572 to 720 square feet. Comparables 1 and 2 have a fireplace. The dwellings range in size from 1,176 to 1,754 square feet of living area and have improvement assessments ranging from \$41,180 to \$51,770 or from \$29.51 to \$35.02 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The parties submitted eight suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to all the comparables submitted by the appellants due to their distant location when compared to the subject. Furthermore, two of the appellants' suggested comparables are considerably older in age when compared to the subject. The Property Tax Appeal Board finds the remaining four comparables submitted by the board of review to be most similar to the subject in age, size, style and amenities. Additionally, these comparables are located in close proximity along the subject's street. They have improvement assessments ranging from \$41,180 to \$51,770 or from \$29.51 to \$35.02 per square foot of living area. The subject property, which is newer than any of the comparables in this record, has an improvement assessment of \$31,550 or \$25.90 per square foot of living area. The Property Tax Appeal Board finds subject property's improvement assessment falls well below the range established by the most similar assessment comparables contained in the record. After considering adjustments to these comparables for differences when

compared to the subject, the Board finds the subject's improvement assessment is well supported. Therefore, no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Therefore, the Board finds the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.